

APPROVED TRAINING ORGANISATION (ATO) REPORT

As part of the New Zealand Institute of Chartered Accountants quality control requirements for ATOs, your organisation is required to complete and return this report.

Please complete this report form in accordance with the information notes attached. If there is insufficient space to write your answers on this form, please attach additional pages.

Please note that an ATO faces the possibility of a full review of their status if they are unable to meet the standard required or fail to provide a report.

1 GENERAL INFORMATION (see information note 1)

Name of organisation

Postal address

Organisation's email

Organisation's telephone

Organisation's website

Name of ATO Co-ordinator

Direct email

Current position title

Direct telephone

Name of mentor(s)

Name of trainee(s)

2 AREAS OF ACCOUNTING (see information note 2)

Please tick (✓) the relevant boxes indicating the areas of accounting training being offered to trainees and the level of competence.

	Level 2 (previously referred to as broad)	Level 3 (previously referred to as in-depth)
Accounting information systems (for level 2 only)	<input type="checkbox"/>	
Audit (previously Internal and External Audit)	<input type="checkbox"/>	<input type="checkbox"/>
External reporting	<input type="checkbox"/>	<input type="checkbox"/>
Financial management (previously Treasury)	<input type="checkbox"/>	<input type="checkbox"/>
Insolvency and reconstruction	<input type="checkbox"/>	<input type="checkbox"/>
Management accounting	<input type="checkbox"/>	<input type="checkbox"/>
Taxation	<input type="checkbox"/>	<input type="checkbox"/>

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3 NON-TECHNICAL COMPETENCIES (see information note 3)

Please confirm that your organisation is developing non-technical competencies for trainees in all of the following areas:

Please tick (✓) each box.

- | | |
|---|--------------------------|
| Teamwork | <input type="checkbox"/> |
| Organisational skills | <input type="checkbox"/> |
| Research and evaluation | <input type="checkbox"/> |
| Decision making | <input type="checkbox"/> |
| Exercising ethical and professional behaviour | <input type="checkbox"/> |
| Communication and interpersonal skills | <input type="checkbox"/> |

4 LOCATIONS (see information note 4)

Please confirm the company(s), offices, branches, divisions, subsidiaries and locations covered by your ATO status and provide the address and contact details of each.

5 PERFORMANCE APPRAISAL (see information note 5)

Please briefly describe your organisation's performance appraisal process.

6 TRAINING AND DEVELOPMENT (see information note 6)

Please briefly describe the training and development resources available to trainees in your organisation.

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7 MENTOR AND TRAINEE RELATIONSHIP (see information note 7)

Please advise if there is a documented training plan for each trainee that has been agreed between the trainee and mentor.

Please explain the process of planning, recording and reviewing the experience gained towards developing competencies.

Please confirm that competencies are being signed off by the mentor(s) at least quarterly.

8 COMMENTS AND FEEDBACK (see information note 8)

Please provide comments or feedback on any issues that have arisen in relation to your ATO training programme.

I certify that all the information contained in this report is true and correct and am satisfied that this organisation will continue to meet the requirements to be an Approved Training Organisation

Name of organisation

Name of CEO, Managing Partner, General Manager
or person in similar position in the organisation

Position

Signature

Date

Note 1 – GENERAL INFORMATION

ATOs are requested to confirm general information about their organisation and provide details of key contacts, including the ATO Co-ordinator and registered mentor(s). This will enable the Institute to maintain current details on each ATO for communication purposes.

The ATO Co-ordinator should ideally be in a position such as partner, director, human resources manager, chief financial officer or chief executive officer. Specifically, that staff member must be in a position to authoritatively scope the work experience offered and to endorse your organisation's commitment to providing the range and depth of experience necessary for a trainee to satisfy the Institute's admissions requirements.

Trainees must not take responsibility for the application or for managing the ATO programme in an organisation.

Further information can be located from the *Chartered Accountants and Associate Chartered Accountants Training Log* and *Training Guidelines for Employers* which are available from the Institute's website at www.nzica.com.

Note 2 – AREAS OF ACCOUNTING

ATOs are requested to specify the areas of accounting and the level of competence offered to trainees. The *Chartered Accountants and Associate Chartered Accountants Training Log* and *Training Guidelines for Employers* provide examples and are available on the Institute's website at www.nzica.com.

Each ATO is required, as a minimum, to offer practical experience in three areas of accounting; at least one to Level 3 (previously in-depth) and two to Level 2 (previously broad).

The Institute expects that an ATO has not deviated from their approved training programme. If any changes have been made to the approved programme, details should be provided to the Institute. An ATO can add to their ATO status by providing details to the Institute of the training programme in the additional area(s) of accounting.

Note 3 – NON-TECHNICAL COMPETENCIES

ATOs are requested to confirm non-technical competencies for trainees. Chartered Accountant trainees and Associate Chartered Accountant trainees are required to develop non-technical competencies. Further information can be obtained from the *Chartered Accountants and Associate Chartered Accountants Training Log* and *Training Guidelines for Employers*.

Note 4 – LOCATIONS

ATOs are requested to confirm details of the company(s), offices, branches, divisions, subsidiaries and locations covered by their ATO status. This will enable the Institute to establish that training is taking place at locations that have been approved by the Institute.

Note 5 – PERFORMANCE APPRAISAL

ATOs are requested to briefly describe their organisation's performance appraisal process. This enables the Institute to be satisfied that a trainee's performance and development is being monitored by the employer. It is the Institute's

expectation that processes are in place for the graduate trainee's mentor to regularly review the trainee's progress against the *Chartered Accountants and Associate Chartered Accountants Training Log* competencies directly. It is expected that the trainee's performance and experience should be monitored and reviewed against the competencies at least monthly where a mentor is external to the organisation. Where the mentor is within the organisation it is expected such reviews will be carried out at least quarterly and competencies achieved are signed off by the mentor.

The Institute require that a trainee's overall performance appraisal will be carried out at least twice a year.

Note 6 – TRAINING AND DEVELOPMENT

ATOs are requested to describe the training and development resources available to trainees.

This will enable the Institute to ascertain that a trainee is being provided with appropriate resources and support as they undertake their practical experience and professional competence programme.

Note 7 – MENTOR AND TRAINEE RELATIONSHIP

ATOs are requested to advise if there is a documented *training plan* for each trainee which has been agreed by the trainee and the mentor.

The Institute recommends that the mentor and trainee develop a *training plan*. A *training plan* should set goals and objectives and assign indicative timeframes when these will be achieved.

The Institute expects that the trainee maintains a record or log of practical experience undertaken. This is important to ensure that the trainee and mentor record and reflect on experience gained.

Suggested templates for documenting practical experience and sample training plans are available on the Institute's website on www.nzica.com.

ATOs are requested to confirm that training log competencies are being signed off by the mentor at least quarterly as required by the Institute.

The *Mentor Guidelines for mentors of Chartered Accountant and Associate Chartered Accountant trainees* are available from the Institute's website at www.nzica.com.

Note 8 – COMMENTS AND FEEDBACK

ATOs are invited to provide comments or feedback on any issues that have arisen in relation to their ATO training programme. This will enable the Institute to be informed about any issues relating to an ATO.

RETURN ADDRESS

Please send your completed report form to:
New Zealand Institute of Chartered Accountants
Level 2, Cigna House, 40 Mercer Street,
PO Box 11 342, Wellington, New Zealand

FURTHER INFORMATION

If you have any questions, please contact us:

Tel: +64-4-474 7840, email: registry@nzica.com, website: www.nzica.com